IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 27TH SEPTEMBER 2007 / 5TH ASWINA 1929

WP(C).No. 28669 of 2007(K)

PETITIONER:

MR.MONCY JAMES, PROPRIETOR,
IMAGE INDIA, ANNA ARCADE,
NEAR CHANGAMPUZHA PARK, EDAPPALLY.

BY ADV. SRI.SOJAN JAMES

RESPONDENTS:
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1. SALES TAX OFFICER 1ST CIRCLE,
COMMERCIAL TAXES,
KALAMASSERY.

2. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
ERNAKULAM.

3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.M.P.SREEKRISHNAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 28669 OF 2007
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Dated this the 27th day of September, 2007

J U D G M E N T

Aggrieved by Ext.P1 order of assessment, petitioner has filed Exhibit P2 appeal and Ext.P3 stay petition. It is his submission that if the Assessing Authority had rightly considered his application for compounding, nothing would have been payable.

2. Be that as it may, the present complaint of the petitioner is that during the pendency of the appeal and stay petition, revenue recovery proceedings have been initiated by Ext.P4, for realisation of Rs.1,34,294/-, being the tax and interest thereof. The prayer now made is for an expeditious disposal of the appeal and stay petition, keeping in abeyance the revenue recovery proceedings.

3. I heard the learned Government Pleader also in the matter.

4. In the aforesaid facts of this case, I dispose of this writ

petition directing that the 3rd respondent shall consider and pass orders on Ext.P2 appeal, as expeditiously as possible, at any rate within a period of two months of receipt of a copy of this judgment.

5. In the meantime, further proceedings pursuant to Ext.P4 revenue recovery proceedings shall be kept in abeyance on the petitioner remitting an amount of Rs.30,000/- within two weeks from today.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp